

EXHIBIT A

HK

MEMORANDUM

TO: Sam Silvers
FROM: Harvey Krauss
DATE: May 8, 1996
RE: MARTIN J. JOEL
Our Client #10048-001

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Martin J. Joel and his wife, Sylvia Ann Joel, reside at 21 Cayuga Road, Scarsdale, N.Y. 10583. Martin is a very successful financial advisor/broker with our client, Bernard L. Madoff & Co. (phone 212/230-2424).

Martin requested that we form a N.Y. general partnership for him based at his home in Scarsdale (Westchester County). He desires that the name of the partnership be "The Martin J. Joel Partnership." The sole business operations of the partnership will be Martin's personal investment trading activities.

Martin will own 99% and Sylvia 1% of the general partnership interests.

Please attend to the formation of the partnership and the requisite filings in Westchester County and publications (if any are required). A simple partnership agreement wherein 99% of the interest in and the profits and losses of the partnership are allocated to Martin and 1% to Sylvia.

Attached is a rough draft copy of a Form SS-4 which I prepared which should, after the date of formation of the partnership has been attended to, be typed in final form, signed by Martin, as general partner, and mailed to the IRS to request a tax ID# to be assigned to the partnership.

Ask Betty to create a "sub-file" using the Client #10048-001 for this matter under the name "Martin J. Joel - Partnership."

If you have any questions, see me.

HK/rr

- Rough Draft -

Form SS-4 (Rev. December 1993) Department of the Treasury Internal Revenue Service		Application for Employer Identification Number (For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, certain individuals, and others. See instructions.)		EIN _____ OMB No. 1545-0003 Expires 12-31-96																			
1 Name of applicant (Legal name) (See instructions.) THE MARTIN J. JOEL PARTNERSHIP																							
2 Trade name of business, if different from name in line 1			3 Executor, trustee, "care of" name																				
4a Mailing address (street address) (room, apt., or suite no.) 21 CAYUGA ROAD			5a Business address, if different from address in lines 4a and 4b																				
4b City, state, and ZIP code SCARSDALE, N.Y. 10583			5b City, state, and ZIP code																				
6 County and state where principal business is located WESTCHESTER, New York																							
7 Name of principal officer, general partner, grantor, owner, or trustor—SSN required (See instructions.) ▶ MARTIN J. JOEL																							
8a Type of entity (Check only one box.) (See instructions.) <table style="width: 100%; border: none;"> <tr> <td><input type="checkbox"/> Sole Proprietor (SSN)</td> <td><input type="checkbox"/> Estate (SSN of decedent)</td> <td><input type="checkbox"/> Trust</td> </tr> <tr> <td><input type="checkbox"/> REMIC</td> <td><input type="checkbox"/> Plan administrator-SSN</td> <td><input checked="" type="checkbox"/> Partnership</td> </tr> <tr> <td><input type="checkbox"/> State/local government</td> <td><input type="checkbox"/> Other corporation (specify)</td> <td><input type="checkbox"/> Farmers' cooperative</td> </tr> <tr> <td><input type="checkbox"/> National guard</td> <td><input type="checkbox"/> Federal government/military</td> <td><input type="checkbox"/> Church or church controlled organization</td> </tr> <tr> <td><input type="checkbox"/> Other nonprofit organization (specify)</td> <td colspan="2">(enter GEN if applicable)</td> </tr> <tr> <td><input type="checkbox"/> Other (specify) ▶</td> <td colspan="2"></td> </tr> </table>						<input type="checkbox"/> Sole Proprietor (SSN)	<input type="checkbox"/> Estate (SSN of decedent)	<input type="checkbox"/> Trust	<input type="checkbox"/> REMIC	<input type="checkbox"/> Plan administrator-SSN	<input checked="" type="checkbox"/> Partnership	<input type="checkbox"/> State/local government	<input type="checkbox"/> Other corporation (specify)	<input type="checkbox"/> Farmers' cooperative	<input type="checkbox"/> National guard	<input type="checkbox"/> Federal government/military	<input type="checkbox"/> Church or church controlled organization	<input type="checkbox"/> Other nonprofit organization (specify)	(enter GEN if applicable)		<input type="checkbox"/> Other (specify) ▶		
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8b If a corporation, name the state or foreign country (if applicable) where incorporated ▶ State Foreign country																							
9 Reason for applying (Check only one box.) <table style="width: 100%; border: none;"> <tr> <td><input checked="" type="checkbox"/> Started new business (specify) ▶</td> <td><input type="checkbox"/> Changed type of organization (specify) ▶</td> </tr> <tr> <td><input type="checkbox"/> Hired employees</td> <td><input type="checkbox"/> Purchased going business</td> </tr> <tr> <td><input type="checkbox"/> Created a pension plan (specify type) ▶</td> <td><input type="checkbox"/> Created a trust (specify) ▶</td> </tr> <tr> <td><input type="checkbox"/> Banking purpose (specify) ▶</td> <td><input type="checkbox"/> Other (specify) ▶ PARTNERSHIP FORMED 1/96</td> </tr> </table>						<input checked="" type="checkbox"/> Started new business (specify) ▶	<input type="checkbox"/> Changed type of organization (specify) ▶	<input type="checkbox"/> Hired employees	<input type="checkbox"/> Purchased going business	<input type="checkbox"/> Created a pension plan (specify type) ▶	<input type="checkbox"/> Created a trust (specify) ▶	<input type="checkbox"/> Banking purpose (specify) ▶	<input type="checkbox"/> Other (specify) ▶ PARTNERSHIP FORMED 1/96										
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10 Date business started or acquired (Mo., day, year) (See instructions.) <i>to be issued</i> 1/96																							
11 Enter closing month of accounting year. (See instructions.) 12/31																							
12 First date wages or annuities were paid or will be paid (Mo., day, year). Note: If applicant is a withholding agent, enter date income will first be paid to nonresident alien. (Mo., day, year) ▶ N/A																							
13 Enter highest number of employees expected in the next 12 months. Note: If the applicant does not expect to have any employees during the period, enter "0." <table style="width: 100%; border: none;"> <tr> <td>Nonagricultural</td> <td>Agricultural</td> <td>Household</td> </tr> <tr> <td align="center">0</td> <td align="center">0</td> <td align="center">0</td> </tr> </table>						Nonagricultural	Agricultural	Household	0	0	0												
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14 Principal activity (See instructions.) ▶ SECURITIES & TRADING OF SECURITIES																							
15 Is the principal business activity manufacturing? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," principal product and raw material used ▶																							
16 To whom are most of the products or services sold? Please check the appropriate box. <table style="width: 100%; border: none;"> <tr> <td><input type="checkbox"/> Public (retail)</td> <td><input type="checkbox"/> Business (wholesale)</td> <td><input checked="" type="checkbox"/> N/A</td> </tr> <tr> <td><input type="checkbox"/> Other (specify) ▶</td> <td colspan="2"></td> </tr> </table>						<input type="checkbox"/> Public (retail)	<input type="checkbox"/> Business (wholesale)	<input checked="" type="checkbox"/> N/A	<input type="checkbox"/> Other (specify) ▶														
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17a Has the applicant ever applied for an identification number for this or any other business? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Note: If "Yes," please complete lines 17b and 17c.																							
17b If you checked the "Yes" box in line 17a, give applicant's legal name and trade name, if different than name shown on prior application. <table style="width: 100%; border: none;"> <tr> <td>Legal name ▶</td> <td>Trade name ▶</td> </tr> </table>						Legal name ▶	Trade name ▶																
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17c Enter approximate date, city, and state where the application was filed and the previous employer identification number if known. <table style="width: 100%; border: none;"> <tr> <td>Approximate date when filed (Mo., day, year)</td> <td>City and state where filed</td> <td>Previous EIN</td> </tr> </table>						Approximate date when filed (Mo., day, year)	City and state where filed	Previous EIN															
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Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete. <table style="width: 100%; border: none;"> <tr> <td>Business telephone number (include area code)</td> </tr> </table>						Business telephone number (include area code)																	
Business telephone number (include area code)																							
Name and title (Please type or print clearly.) ▶ MARTIN J. JOEL, PARTNER																							
Signature ▶ <i>(Signature)</i> Date ▶																							
Note: Do not write below this line. For official use only.																							
Please leave blank ▶	Geo.	Ind.	Class	Size	Reason for applying																		